

## Article - Public Utilities

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§6–308.

(a) The cost of an improvement that an acquiring entity places in service after the acquisition shall accrue a construction allowance after the date the cost was incurred until the earlier of:

- (1) 3 years after the improvement is placed in service; or
- (2) the date the improvement is included in the acquiring entity's next base rate case.

(b) Depreciation on an acquiring entity's improvements after the acquisition shall be deferred for book and rate making purposes.

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